IN THE MAGISTRATE DIVISION OF THE OREGON TAX COURT Small Claims Property Tax

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JAMES W. & DOROTHY F. GOURLEY,	
Plaintiff,	
v.	No. 000861F
ASSESSOR OF LANE COUNTY,) DECISION AND JUDGMENT) OF STIPULATION
Defendant.	

This matter is before the court upon the written stipulation of the parties.

IT IS HEREBY ADJUDGED AND DECREED that the real market value of the property shall be revised, as stipulated, as follows:

		FROM	<u>TO</u>
Account No.		RMV	RMV
1328945	Land Improvements	•	\$ 23,470 \$ 90,530
TAX YEAR			
1997-98	Total	\$ 130,040	\$ 114,000
Account No.		RMV	RMV
1328945	Land	\$ 23,240	\$ 23,240
	Improvements	<u>\$ 109,770</u>	\$ 90,760
TAX YEAR			
1998-99	Total	\$ 133,010	\$ 114,000
		========	=======
Account No.		RMV	RMV
1328945	Land	\$ 24,630	\$ 24,630
	Improvements		\$ 89,370
TAX YEAR			
1999-00	Total	\$ 131,110	\$ 114,000
		========	=======================================

IT IS FURTHER ADJUDGED AND DECREED that the county shall correct

the assessment and tax rolls to reflect the above values. Any refund due following this correction is to be promptly paid with statutory interest pursuant to ORS 311.806 and 311.812.

Dated this 2000 day of Office 2000.

Scot A. Sideras Presiding Magistrate Oregon fax Court